



General Assembly

February Session, 2008

Raised Bill No. 5162

LCO No. 1403

01403_____PS_

Referred to Committee on Public Safety and Security

Introduced by:
(PS)

***AN ACT CONCERNING THE COLLECTION OF DELINQUENT TAXES
AND LOTTERY WINNINGS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2008*) (a) On or after January 1,
2 2009, when any person redeems a winning lottery ticket worth five
3 thousand dollars or more at the central office of the Connecticut
4 Lottery Corporation, the Connecticut Lottery Corporation shall check
5 the name and other identifying information of such person against a
6 list of taxpayers who are delinquent, supplied by the Commissioner of
7 Revenue Services.

8 (b) Notwithstanding the provisions of section 12-15 of the general
9 statutes, the Commissioner of Revenue Services may disclose to the
10 president of the Connecticut Lottery Corporation: (1) The name and
11 such other information as may be necessary to identify a person from
12 whom taxes, including penalties and interest related thereto, are due to
13 the state and unpaid when: (A) A period in excess of thirty days has
14 elapsed following the date on which such taxes were due, and (B) such
15 taxes are not the subject of a timely filed administrative appeal to said
16 commissioner or of a timely filed appeal pending before any court of

17 competent jurisdiction, and (2) the amount of such taxes, penalties and
18 interest that are due from such person.

19 (c) In the event that the person redeeming a lottery ticket described
20 in subsection (a) of this section is on the list described in said
21 subsection (a), the Connecticut Lottery Corporation shall, subsequent
22 to any deductions made pursuant to subsection (c) of section 52-362d
23 of the general statutes, if applicable, deduct and withhold from the
24 lottery prize payment payable to such person under the provisions of
25 chapter 226 or 229a of the general statutes, the amount of such taxes,
26 penalties and interest identified by said commissioner pursuant to
27 subsection (b) of this section.

28 (d) The president of the Connecticut Lottery Corporation shall
29 promptly notify the Commissioner of Revenue Services of any amount
30 deducted and withheld under the provisions of this section and shall
31 pay over such amount to the Commissioner of Revenue Services in
32 accordance with said commissioner's instructions.

33 (e) For the purposes of this section, the Connecticut Lottery
34 Corporation and its officers and employees shall be treated as officers
35 and employees of the state, and the provisions of subsections (a), (e),
36 (f), (g) and (h) of section 12-15 of the general statutes shall apply to the
37 officers and employees of the Connecticut Lottery Corporation.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2008	New section

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Statement of Purpose:

To require the Connecticut Lottery Corporation to compare the name of any winner of a lottery prize of five thousand dollars or more against a list of delinquent taxpayers compiled by the Department of Revenue Services, and if the lottery winner is on said list, to deduct the amount of delinquent taxes and any other applicable penalties or interest from the lottery winnings.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]